

**ABSTRACT OF THE DISCLOSURE**

In the typical IPS-LCD device with a wide viewing angle, since the metallic black matrix of the upper substrate affect the voltage between the common and pixel electrodes, the black matrix is made of resin and cannot be formed with a bent portion  
5 because of the limits of the processing technology. Therefore, the typical IPS-LCD device has a limit for effective realization and a low aperture ratio.

In the disclosed IPS-LCD device, since one of the common electrodes is formed to cover the data line and operate as the black matrix, the black matrix of the upper substrate can be made of resin and the driving voltage can be reduced. Therefore,  
10 actually, the multi-domain IPS-LCD device can be fabricated without the increase of driving voltage and decrease of aperture ratio.

Furthermore, since the common and pixel electrodes are formed on the same layer, the aperture ratio can be improved and the problems such as residual images or flicker can be solved.